

Mission

Our mission is to deliver superior 21st century services to the residents and businesses of Franklin County, serve as the principle monitor of county funds and serve as a primary resource for information regarding Franklin County.

Strategic Focus

Primary Initiative: Provide tax information to taxpayers and other interested parties. - Provide information to taxpayers and other interested parties of such information as various tax incentives including TIFs, tax abatements, exemptions, etc.

Primary Issue: Tax incentives - Making information available to taxpayers and other interested parties has become critical in today's environment. - Develop a tax incentives hub which provides users the ability to see the various tax incentives provided within Franklin County

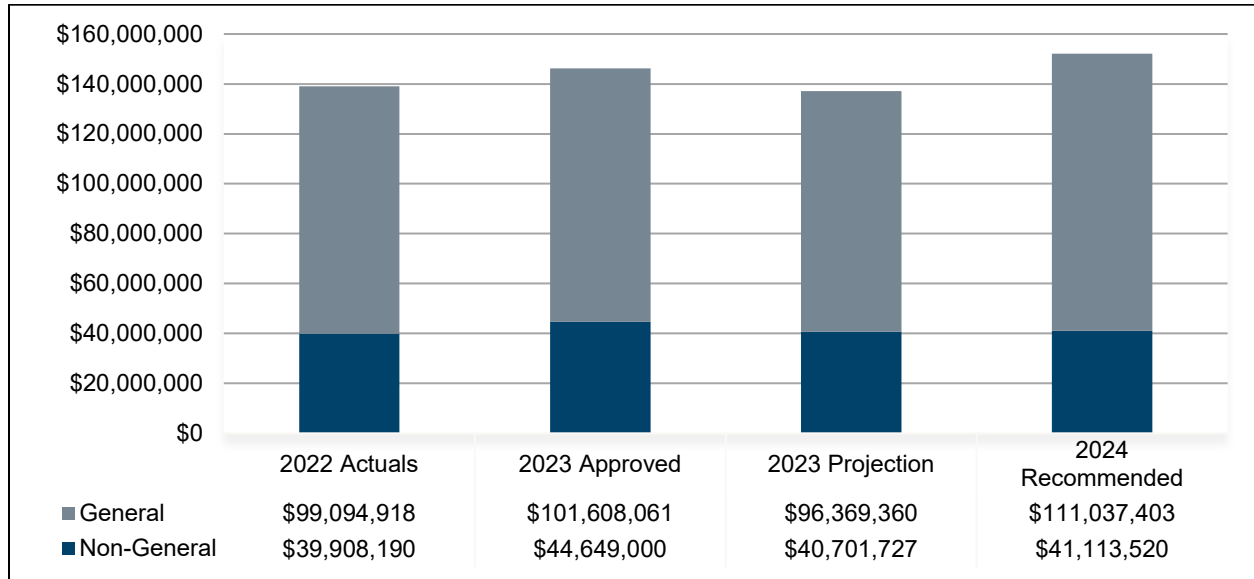
Performance Spotlight

Measure: Public Information Office calls/responses

Program: Fiscal and Consumer Services

About this measure		Why it is important	
Constituent Engagement division provides outreach and constituent services to the businesses and residents of Franklin County, including the issuance of dog and vendor licenses.		The Auditor's office has updated its messaging and rebranding to "Connect. Protect. Assess." The "Connect" portion of this provides for: <ul style="list-style-type: none"> • Connecting you with information about your home and your community. • Connecting communities and neighbors with the office. • Connecting residents with county resources. 	
What is being done			
The Constituent Engagement team handles constituent calls to provide the best service possible by monitoring call success (i.e. was the constituent's questions answered), average hold time, and average call length. This team also monitors the number of constituent emails received and engaged.			
2022 Actual	2023 Budget	2023 Projected	2024 Budget
N/A	4,000	45,000	45,000

Budget Summary – Revenues



Primary Revenue Sources by Fund Type

Fund Type	Fund Name (Number)	Primary Revenue Sources
General	<ul style="list-style-type: none"> • General Fund (1000) • Affordable & Emergency Housing (1012) 	<ul style="list-style-type: none"> • Real Estate taxes (including state reimbursement) • Local government fund allocation • Casino tax revenue • Assessment fees • Conveyance fees
Special	<ul style="list-style-type: none"> • Dog and Kennel Fund (2011) • Real Estate Assessment Fund (2013) 	<ul style="list-style-type: none"> • Dog license fees • Assessment fees
Debt	None	N/A
Capital	None	N/A
Enterprise /Internal	None	N/A

Comparison: 2023 Approved to 2023 Projection

	2023 Approved	2023 Projection	Variance	
			\$	%
General Fund	\$101,608,061	\$96,369,360	(\$5,238,701)	-5.2%
Non-General Fund	\$44,649,000	\$40,701,727	(\$3,947,273)	-8.8%
Total	\$146,257,061	\$137,071,087	(\$9,185,974)	-6.3%

The \$9,185,974 decrease from the 2023 Approved Budget to the 2023 Projection is primarily attributed to:

- General Fund - Lower than anticipated Conveyance Fees and Casino Tax Revenue.
- Non-General Fund - Lower than anticipated Conveyance Fees (Affordable & Emergency Housing Fund)

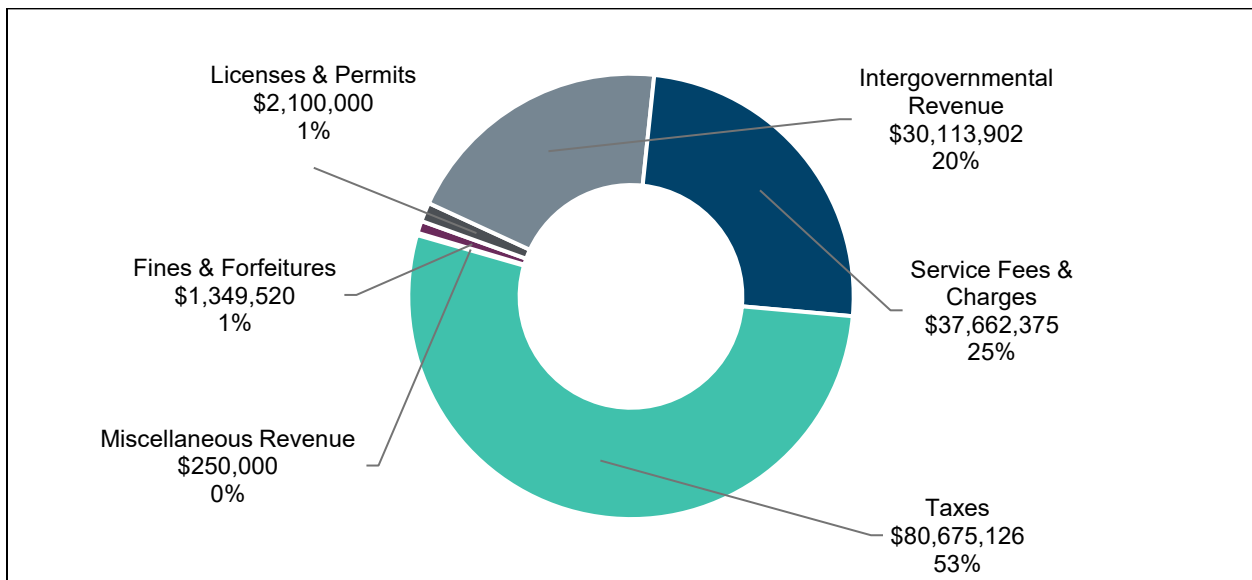
Comparison: 2023 Approved to 2024 Recommended

	2023 Approved	2024 Recommended	Variance	
			\$	%
General Fund	\$101,608,061	\$111,037,403	\$9,429,342	9.3%
Non-General Fund	\$44,649,000	\$41,113,520	(\$3,535,480)	-7.9%
Total	\$146,257,061	\$152,150,923	\$5,893,862	4.0%

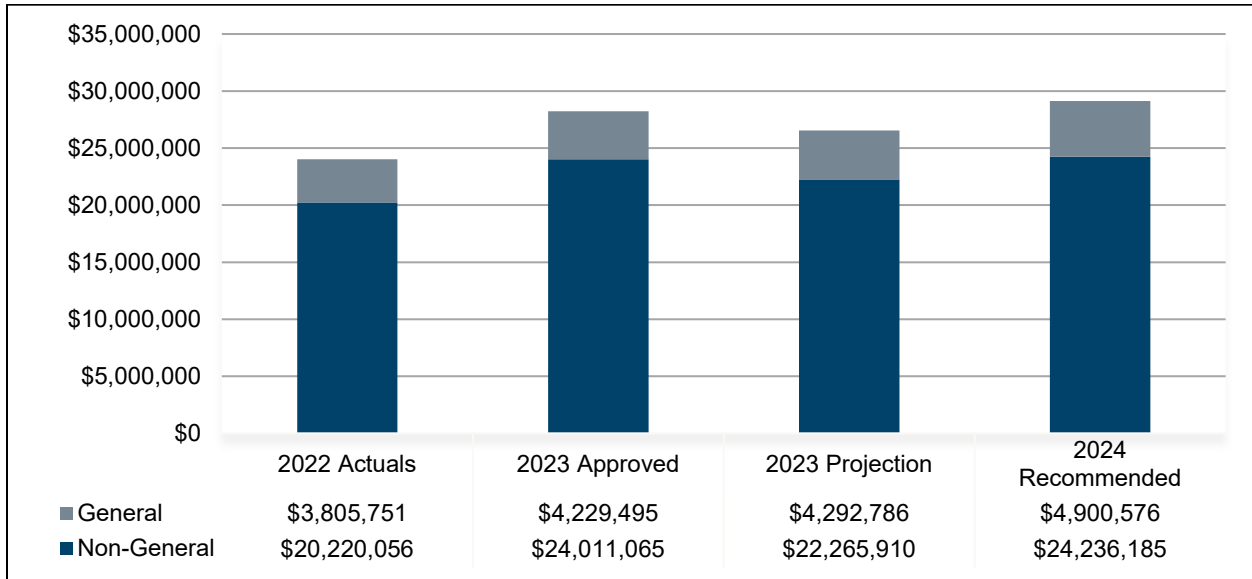
The \$5,893,862 increase from the 2023 Approved Budget to the 2024 Recommended Budget is primarily attributed to:

- General Fund - Aligning Conveyance Fees and Casino Tax Revenue with the 2023 Projection.
- Non-General Fund - Aligning Conveyance Fees with the 2023 Projection.

**2024 Recommended Budget
Revenues by Category**



Budget Summary – Expenditures



Significant items in the 2024 Recommended Budget

Object Code	Budgeted Amount	% of Budget
PERSONAL SERVICES & FRINGE	\$14,311,234	49.1%
APPRAISERS	\$5,250,000	18.0%
IT SOFTWARE SUBSCRIPTION AND MAINTENANCE	\$4,174,305	14.3%
PROFESSIONAL SERVICES-OTHER	\$1,099,000	3.8%
IT DATA PROCESSING SERVICES	\$1,000,000	3.4%
AUDITOR & TREASURER FEES	\$615,000	2.1%
POSTAL SERVICES	\$425,000	1.5%
IT CONSULTANTS	\$300,000	1.0%
FINANCIAL SERVICES	\$281,000	1.0%
ADVERTISING & PROMOTION	\$193,300	0.7%
<i>Other</i>	\$1,487,922	5.1%
Total	\$29,136,761	100.0%

Comparison: 2023 Approved to 2023 Projection

	2023 Approved	2023 Projection	Variance	
			\$	%
General Fund	\$4,229,495	\$4,292,786	\$63,291	1.5%
Non-General Fund	\$24,011,065	\$22,265,910	(\$1,745,155)	-7.3%
Total	\$28,240,560	\$26,558,696	(\$1,681,864)	-6.0%

The \$1,681,864 decrease from the 2023 Approved Budget to the 2023 Projection is primarily attributed to:

- Lower than anticipated expenditures within the Real Estate Assessment Fund for Appraisers.

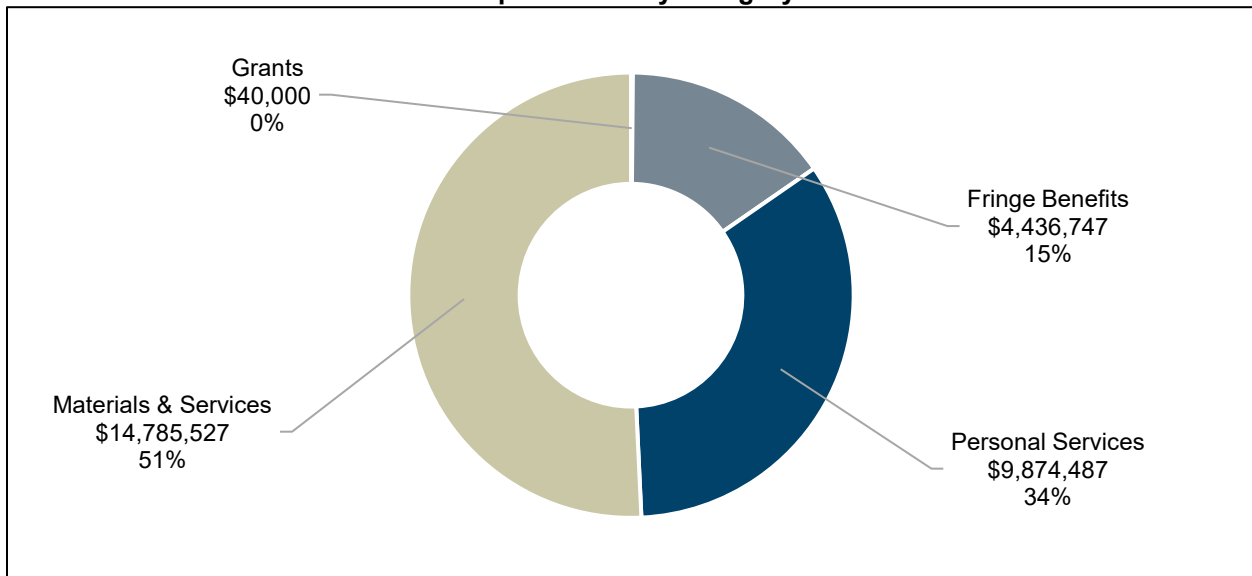
Comparison: 2023 Approved to 2024 Recommended

	2023 Approved	2024 Recommended	Variance	
			\$	%
General Fund	\$4,229,495	\$4,900,576	\$671,081	15.9%
Non-General Fund	\$24,011,065	\$24,236,185	\$225,120	0.9%
Total	\$28,240,560	\$29,136,761	\$896,201	3.2%

The \$896,201 increase from the 2023 Approved Budget to the 2024 Recommended Budget is primarily attributed to:

- Increases in Personal Services and IT Software Subscription & Maintenance.

**2024 Recommended Budget
Expenditures by Category**



Budget Summary – FTEs

	2023 Budget	2024 Recommended	Recommended Budget as % of Total FTEs
General Fund	31.10	32.65	22.2%
Non-General Fund	113.90	114.35	77.8%
Total Agency FTEs	145.00	147.00	100.0%

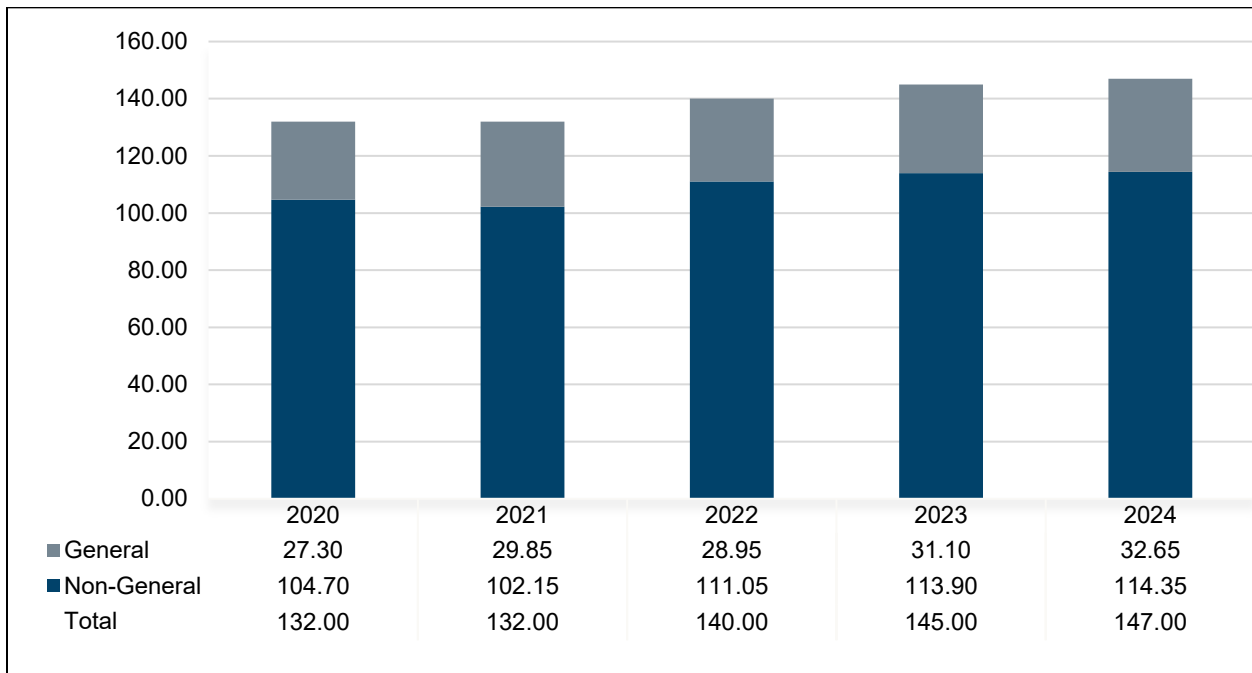
There is an increase of 2.00 FTEs from the 2023 Budget to the 2024 Recommended Budget.

New Positions

Position Title	# of Positions	Annual Salary	Source
Financial Services Supervisor	1	\$85,500	RFR
Financial Systems Administrator	1	\$65,333	RFR

Details regarding FTEs requested via RFR are available in the Request for Results section.

Budgeted FTE History



Vacancy Credit

The vacancy credit process is designed to more accurately reflect the true expenditures for Personal Services and Fringe Benefits within the agency budget request. The calculations for the budget process begin with funding all approved positions for the entire year. Vacancy credits take into account that not all approved positions will be filled for the entire year. The methodology historically used by OMB to estimate an agency's vacancy credit utilizes a four-year history of unused personnel budgets to estimate an appropriate vacancy credit. However, vacancy credits may vary from the four-year average due to staffing trends or the number of positions supported within a fund.

Salaries & Wages

	2023 Budget	Four-year Average	2024 Recommended	% Point Change to:	
				PY Budget	Average
General Fund	1.5%	3.9%	3.9%	2.4%	0.0%
Real Estate Assessment Fund	5.8%	5.9%	5.9%	0.1%	0.0%

The vacancy rate within all funds in Salaries & wages are in line with the four-year average.

Fringe Benefits

	2023 Budget	Four-year Average	2024 Recommended	% Point Change to:	
				PY Budget	Average
General Fund	4.6%	8.5%	8.5%	3.9%	0.0%
Real Estate Assessment Fund	5.8%	9.3%	9.3%	3.5%	0.0%

The vacancy rate within all funds in Fringe Benefits are in line with the four-year average.

Request for Results

A Request for Results is a request for additional appropriations to support a new initiative or expand existing services. A Request for Results contains a detailed description of the new initiative, justification for why the increase in appropriations is necessary, and the expected outcomes. In addition to the amount of additional appropriations, a Request for Results should identify any new revenue or savings expected to be achieved from the new initiative. The Office of Management & Budget reviews each Request for Results to determine if adequate justification is provided and sufficient resources are available. The County Administrator makes a recommendation based on this review, with the Board of Commissioners making the final decision on whether the item is included in the budget.

Timekeeping Solution		
Fund Type	New Positions	Amount
General Fund	1.00 FTE	\$261,611
<p>Description: This request is for the implementation (\$75,000) and annual subscription cost (\$85,000) of an enterprise-wide timekeeping system, as well as the addition of a Financial Systems Administrator (annual salary of \$65,333) for the administration and operation of the system. This position will also serve as backup for the Senior Fiscal Systems Administrator. Given the importance of KRONOS and MUNIS it's vital to have a backup trained and an FTE dedicated to effectively managing KRONOS.</p>		

Financial Services Supervisor		
Fund Type	New Positions	Amount
General and Non-General Fund	1.00 FTE	\$125,076
<p>Description: This request is for the addition of a Financial Services Supervisor (annual salary of \$85,500) to ensure the functions of financial services (tax settlement and budget commission) are performed in accordance with prescribed laws, rules, regulations, standards, guidelines, policies, and procedures. This supervisor position will assign work, hire, and effectively train staff along with communicating with local governments and the State Department of Taxation on behalf of the office. The addition of this position will increase the effectiveness and efficient of the Budget & Settlement Department. Of the total amount, \$43,777 will be allocated to the General Fund with the remaining \$81,299 to the Real Estate Assessment Fund.</p>		

Fiscal and Consumer Services

Program Purpose

The purpose of the Fiscal and Consumer Services program is to provide financial services for the general public, political subdivisions and County agencies so they can fulfill their financial obligations.

Primary Services

- Fiscal provides several primary services to the County including the following: ERP Administration, Financial Reporting, Accounts Payable, Payroll, and Budget & Settlement.
- Consumer Services provides several primary services to the residents to of Franklin County including the following: Licensing (dogs, vendors, cigarette) and Weights & Measures.

Program Budget Overview

	2023	2024	Variance	
	Approved	Recommended	\$	%
Personal Services	\$2,068,583	\$2,305,461	\$236,878	11.5%
Fringe Benefits	\$940,922	\$990,955	\$50,033	5.3%
Materials & Services	\$1,462,690	\$1,806,860	\$344,170	23.5%
Grants	\$0	\$40,000	\$40,000	N/A
Total Expenditures	\$4,472,195	\$5,143,276	\$671,081	15.0%

Funding Source

- General Fund
- Dog and Kennel Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

The program is responsible for payments, settlements and distributions of taxes. Licenses and inspections of weighing and measuring devices and producing the annual financial report.

Real Estate Appraisal and Tax Services

Program Purpose

The purpose of the Real Estate Appraisal and Tax Services program is to establish the value of all property in the County so that monies collected can be distributed to the appropriate tax authorities.

Primary Services

- Appraisal services provide property values of real property within Franklin County to calculate taxes.
- Transfer & Conveyance services provide for transfers of real property within Franklin County.
- BOR and Mediation services provide taxpayers with a means to challenge property values.
- GIS Geospatial Technology services are provided for both County and non-county agencies.

Program Budget Overview

	2023 Approved	2024 Recommended	Variance	
			\$	%
Personal Services	\$7,062,017	\$7,569,026	\$507,009	7.2%
Fringe Benefits	\$3,392,432	\$3,445,792	\$53,360	1.6%
Materials & Services	\$13,313,916	\$12,978,667	(\$335,249)	-2.5%
Total Expenditures	\$23,768,365	\$23,993,485	\$225,120	0.9%

Funding Source

- Real Estate Assessment Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

Establishes the value of all property in the County so that monies collected can be distributed to the appropriate tax authorities.